Revision of Assessment on certain classes of well-irrigated Bagayet Lands.

Proceedings of the Government of His Highness the Maharaja of Mysore.

READ—

Government Order No. R. 3138-46—R. F. 8-1900, dated 24th January 1902, laying down the principles on which revision of assessment on well-irrigated lands is to be carried out.

2. Letter No. *12, dated 15th May 1916, from the Superintendent of Revenue Survey and Settlements in Mysore, submitting for the orders of Government certain proposals for revising the assessment on certain classes of Bagayet lands in modification of the principles laid down in the aforesaid order.

*(Printed as Accompaniment I.)

3. Correspondence ending with letter No. A. C. 769, dated 17th January 1918, from the Revenue Commissioner in Mysore, forwarding the views of the several Deputy Commissioners (except Mysore District) on the proposals of the Survey Superintendent, and stating that it is not desirable to effect any modifications in the rules laid down in the order dated 24th January 1902 read above.

4. Un-official Note dated 14th February 1918, from the Survey Superintendent, offering his final remarks in the matter.

No. R. 3704-13—L. S. 50-15-5, DATED 5TH SEPTEMBER 1918.

For the reasons set forth at length in his letter of the 15th May 1916, the Superintendent of Revenue Survey has urged that the principles enunciated in the Government Order of 24th January 1902, for the resettlement of Bagayet lands require reconsideration. He accordingly submits the following proposals with regard to the assessment at revision survey of the different kinds of garden lands.

I. *Dry Cocoanut gardens.*—These should be subjected to the same maximum as 'garden' rate in the taluk instead of the 'dry' maximum rate charged under the existing rules.

II. *Dry Mango gardens.*—The maximum in the case of these lands may be fixed at twice the maximum 'dry' rate for the taluk, instead of the ordinary 'dry' rates now charged.

III. *Well gardens advantageously situated with reference to a tank series or a stream.*—These may be subjected to a maximum of twice the maximum 'dry' rate in the taluk.

The Deputy Commissioner of Shimoga is not in favour of any alteration of the existing rules on the general ground that gardens are expensive to bring into existence and to maintain specially in the malnad. The opinion of the other Deputy Commissioners, who have reported on the subject, is more or less in favour of the Survey Superintendent's suggestion. They are agreed about the reasonableness of enhancing the assessment in the case of all the three classes of lands referred to, but they differ in respect of the maximum rates proposed.

2. The Revenue Commissioner, however, is strongly opposed to any modification of the existing rules, and advances the following arguments among others, in support of his opinion.

(*a*) The assessing of lands according to crops and profits of cultivation, is foreign to our system. An endless variety in classification and rates would thereby become necessary.

(*b*) Capital, skill and risk are involved in garden cultivation, the profits from which are not all unearned.

(*c*) The proposals run counter to the survey guarantee, and the promises made in respect of taxation of improvements.

(*d*) Water yielding capacity should have been taken account of at the original classification; an undertaking has been given to the raiyats that soil classification will not be revised during Revision Survey and Settlement.

(*e*) The proposals are not consistent, as a higher garden maximum is proposed for cocoanut gardens receiving no benefit from Government irrigation works, than for cocoanut gardens directly irrigated.

3. Government have carefully considered the whole question and agree with the Revenue Commissioner that the Survey Superintendent's proposals in regard to cocoanut and mango gardens are open to serious objection. The existing rules which were passed on careful consideration need therefore no modification. The third class of lands, *viz.*, well gardens advantageously situated with reference to a tank series or stream, however, stands on a different footing. As regards these, Government agree with the Survey Superintendent that as the advantages they derive are wholly due to situation and are the result of irrigation works constructed by Government at great cost, since the original settlement, a case has been made out for increasing their assessment. Government are accordingly pleased to direct that in their case, the maximum be fixed at twice the maximum 'dry' rate in the taluk in which they are situated. To this extent the Government Order of 24th January 1902 will be modified.

B. RAMASWAMAIYA,
Secy. to Govt., Rev. Dept.

To—The Revenue Commissioner in Mysore.
The Superintendent, Revenue Survey and Settlements in Mysore.
The Deputy Commissioners of Districts.
PRESS TABLE.

ACCOMPANIMENT I.

Letter No. 12, dated 15th May 1916, from D. K. Darashah, Esq., B.A., Superintendent of Revenue Survey and Settlements in Mysore, to V. R. Thyagaraja Iyer, Esq., M.A., Secretary to the Government of His Highness the Maharaja of Mysore, Revenue Department.

I have the honor to invite kind attention to Government Order No. R. 3138-46—R. F. 8-1900, dated 24th January 1902, on the subject of garden assessments, and to state that in my opinion the time has arrived for a reconsideration of the principles on which certain classes of Bagayet should be assessed for the purpose of Revised Settlement.

2. I beg to assure you that in asking as I do for alterations in the rules, I have carefully kept in view the object that underlies the Government Order alluded to, *viz.*, the refraining from any measure calculated to deprive the cultivator of profits wholly due to him on account of labour or capital expended by him on his land. What I wish to bring to your notice is, that in the practical working of the rules as they stand, the Settlement Officer is tied down to a system of assessing certain kinds of garden, which results in a treatment of them that is over-liberal, in a most unnecessary sacrifice of a just and easily recoverable revenue, and in a real disparity in the incidence between different kinds of garden cultivation that ought not to be allowed to continue.

3. The most important description of garden, which I consider is being inadequately assessed under the existing system, is that known as dry cocoanut gardens of which many thousands of acres have come into being within the past fifteen years or so, in several taluks of the State, among which are Gubbi, Tiptur, Chiknayakanhalli, Arsikere, Kadur and Tarikere, all coming up shortly for settlement. The extent to which this particular cultivation has spread in recent years must have been remarked by all persons whose business has necessitated their travelling on the Railway between Tumkur and Holalkere.

4. The Government Order alluded to amounts to saying that in the case of cocoanut plantations on dry land, irrigated only for the first few years of the planting from wells not beneficially influenced by propinquity to streams, tanks or other Government water works, are to be assessed at ordinary dry rates; where such wells happen to be situated within the scope of influence of tanks, etc., the limit of assessment is extended to the maximum dry rate. The average dry rate in any of the taluks hitherto revised, which include some of the best maidan taluks in the Bangalore, Tumkur, Shimoga and Chitaldrug Districts, does not exceed Rs. 1-6-10, and the maximum dry rates adopted at Revision does not exceed Rs. 3-4-0; and as it is not at all likely that these rates will be exceeded in the case of any taluk to be settled in the future, I submit that they are all too low as a standard for the class of gardens under consideration.

5. The average net profits from an acre of dry cocoanut garden is freely admitted by the raiyats themselves to be Rs. 100 per acre. I certainly do not think that this estimate exaggerates facts. In a neglected garden a tree may produce only 20 nuts in well cared for gardens it would yield so many as 250 and occasionally 300. It would be perfectly safe to assume 100 nuts as an average. Taking only 40 trees to the acre, and each nut to

bring in 8 pies to the grower (or 4 rupees per hundred), his gross income would amount to Rs. 166. Deducting from this Rs. 15 for expenditure on the ploughing of the acre, and for the few basketfuls of manure required to be placed at the root of each tree, the net profit would be over Rs. 150 and this figure I think is much nearer the mark. The real trouble to the owner refers to the first few years after the planting, which consists of watering every alternate day during dry weather, for the first 3 or 4 years, (oftener only twice a week), the guarding of the young plant against cattle, for which fencing may have to be resorted to, and digging around the roots to remove insects. The trees begin to bear in their 6th year, oftener in the 7th, and in any case not later than in the 8th year. The income to be looked for during these years is that derived from some miscellaneous crop grown on the open ground between the plants. It is clear, therefore, that the imposition of mere dry rates on such cultivation involves a needless sacrifice of revenue that could be collected with the utmost ease. I should point out moreover that the lack of discrimination evident in assessing these gardens at the same standard as neighbouring ragi or kulthi fields, from which perhaps no more than 20 or 25 rupees is earned, is liable to become a matter of ridicule even among the raiyats themselves. In my humble opinion, therefore, it is highly desirable to prescribe the maximum of garden assessment fixed for any particular taluk, to be the maximum also for dry cocoanut gardens. It need scarcely be stated that settlement officers will take every care to assess these gardens in true proportion to their merits and that a high maximum is wanted for the purpose of giving them a sufficiently wide scope for equitably differentiating between gardens ranging in point of excellence from very low to very high.

6. I cannot anticipate any really conscientious objection to the proposal made above. This is no case in which continuous irrigation from sources on which the landlord spends large sums of money is necessitated. Apart from the initial outlay of watering the young plants from temporary mud holes during the first three years, and of protecting them against destruction by cattle (an outlay which is most amply reimbursed by the large profits made from year to year for perhaps half a century, by a single generation of cocoanut trees), the only recurring charges are those for the yearly ploughing up of the ground, and for manuring. The most noteworthy benefit to the trees, however, comes partly from the suitability of the soil, but mainly from the low and favourable situation of the land, which ensures the trees deriving sub-soil moisture sufficient, not only to keep them in health in ordinary years, but also to enable them to resist severe droughts, during which crops of a less hardy constitution may be irretrievably lost. It is the character of the soil therefore and chiefly the favourable situation of the lands, that have made such fine gardens possible, and that is the consideration on which my proposal for a higher maximum is based. Action taken in the direction suggested will be fully justified by the provision made in Section 115 of the Land Revenue Code.

7. It may possibly be urged that it would be objectionable to prescribe the full Bagayet rate as the maximum for these gardens, while new cocoanut gardens actually supplied with water from a source of irrigation owned by Government cannot under Section (v) of the rules, be assessed at a rate exceeding the maximum wet rate, which is very generally lower than the maximum fixed for gardens. It must, however, be recollected that the great purpose underlying that rule is to prevent the application of rates that might encroach on profits due to expenditure by raiyats on sinking costly wells, and of baling up the water, but that in the case of a dry garden, the moisture the trees derive during dry weather is entirely due to its good situation, usually in the bottom of a wide valley. No well is wanted to assist nature there, and the large profits accruing to the raiyat are practically "unearned." The very maximum I have proposed for these gardens which is never likely to exceed Rs. 12 per acre, would be only 12 per cent of the average net profits as declared by the raiyats, and so low as 8 per cent of such profits according to my own calculations as shown in para 5 above. There would consequently be no real anomaly in assessing the two descriptions of garden under different standards. Whether it would be improper to assess new cocoanut gardens irrigated with Government water at rates higher than those applicable to mere rice land, is moreover, a question open to some doubt. I do not, however, consider it will serve any useful purpose to discuss it here.

8. I should next invite your attention to another class of cultivation, the graft mango, which raiyats in maidan taluks have taken kindly to within the past 25 years or so, and which the Settlement Officer is precluded under the rules from assessing at any higher than dry crop rates. In this case also, I think it would be well to advance the maximum. A well-ordered mango garden in dry land would contain about 12 trees to the acre. Watering, digging and fencing are about as costly during the infancy of the plants as they are for cocoanut gardens. The fruit is gathered from the 6th year forwards, when a tree will fetch from 5 to 30 rupees of value. A safe net average is admitted by the raiyats to be Rs. 7 per year, making allowance for the comparatively poor yield in alternate years. An acre should accordingly give the owner Rs. 84 of net profit per year, and this is pretty generally about the sum for which mango gardens are said to be leased out. It would be no straining of equitable principles to propose the full Bagayet maximum to be regarded as the maximum for

mango gardens also; but as it is important in these matters to eliminate all chance of mistakes being committed, I propose that only twice the maximum dry rate fixed for a taluk, may be taken as the maximum for dry mango gardens in that taluk. This maximum will of course be well below that I have proposed for cocoanut gardens, and for good reasons, the fruit is liable to rot much quicker than the cocoanut, the annual yield is not so constant, more personal care against theft is necessitated during the ripening season, damage is frequently caused by the high winds prevalent in the month of May, and the profits are as a rule shared between the landlord and a lessee.

9. Another point to which I would invite attention, concerns well gardens advantageously situated with reference to a tank series or a stream. Sections i, iv, and vi of the Government Order read together lay down that the existing rate should not be exceeded at revision where the garden is an old one, and that the highest dry rate should not be exceeded where the garden happens to have been formed subsequent to the original settlement. In its practical application this rule while resulting in fairness of treatment in a large body of cases fails in numerous instances to produce just results, particularly, in tracts in which new water ways, tanks or other works of irrigation have been formed since original settlement. The case of Mavathoor tank in the Tumkur District may be cited as a concrete instance of what I mean. This tank constructed some 20 years back at a cost of 3½ lakhs of rupees is formed by bunding across a stream which joins another lower down in its course, and is thenceforward called the Jayamangali. It has always been known to hold a stock of water, not excepting the worst of bad seasons within the past 20 years, and as the substratum of the country through which the stream passes, lends itself in a special manner to percolation, the old and the new wells along several miles of the banks are known to be fed without interruption by a strongly reinforced system of percolation; the gardens they irrigate are among the best that are seen in the region, generally surpassing those situated far away from the stream, but receiving a surface flow from tanks, and consequently more highly assessed. I strongly recommend that the rule for such gardens be altered to one permitting of the rates being regulated according to merits, and subject to a maximum of twice the maximum dry crop rate. I beg to assure you once again that Government may depend on the Settlement Officer, exercising a right discretion in the sizing of the rates within this maximum, to accord with the degree of influence actually conveyed to the gardens by the tank or other source of irrigation, from the existence of which advantage accrues to them. The moderateness of the maximum as I propose it, and the reasonableness of our expecting the garden owner to pay a small price for the improvement in the water-supply not created at his expense, are considerations strong enough to dispel any apprehension as to the likelihood of private capital sunk on the construction of wells being taxed by Government under my suggestion.

10. I beg that orders on the points mooted in this letter may be kindly obtained at an early date, particularly because the group of taluks in which dry cocoanut gardens abound are about to be taken up for settlement.